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**FIRE PROTECTION & EMERGENCY
RESPONSE SERVICES ASSESSMENT
ENGINEER'S REPORT**

Prepared for:

BLUE LAKE FIRE PROTECTION DISTRICT

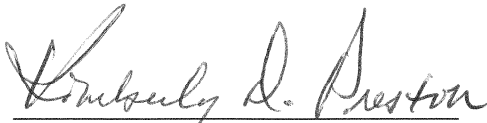
September 2014

ENGINEER'S REPORT AFFIDAVIT
FIRE PROTECTION & EMERGENCY RESPONSE SERVICES ASSESSMENT
BLUE LAKE FIRE PROTECTION DISTRICT

Humboldt County, State of California
September 2014

This report describes the proposed Fire Suppression Assessment to be levied on parcels within the Blue Lake Fire Protection District commencing in Fiscal Year 2015-16, including the improvements, budget, parcels, and basis of the assessments. The listing of parcels, land use, unit values, and the records of ownership are as existed in Humboldt County Records as of July 2014. Reference is hereby made to the records of the Humboldt County's Assessor's Office as referenced in the July 2014 assessment records for the 2014-2015 Assessment Roll. The undersigned respectfully submits the enclosed Report as directed by the Blue Lake Fire Protection District Board of Directors.

By:



Kimberly D. Preston, P.E.
RCE 62665



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INTRODUCTION & BACKGROUND

The Blue Lake Fire Department, originally part of the City of Blue Lake, was established on December 28, 1911 after a fire destroyed much of downtown Blue Lake. The Department became the Blue Lake Fire Protection District in 1952. It currently serves a 14 square mile area including Blue Lake, Glendale, Liscom Hill, West End Road and portions of Korbel.

The Blue Lake Fire Protection District (the “District” or “Blue Lake FPD”) is an independent special district authorized to provide fire protection, rescue, and emergency response services and any other services relating to the protection of lives and property pursuant to the Fire Protection District Law of 1987 (Division 12, Part 2.7 of the Health and Safety Code, Section 13800 et seq.), which supersedes prior fire protection district laws.

The Blue Lake FPD provides fire protection services to an estimated population of 2,370 residents within the District’s boundary¹. The District responds to between 200 and 250 calls for service per year, including structure and wildland fires, traffic collisions, and emergency medical calls. In addition, the District provides fire prevention, fire pre-planning, community education, emergency preparedness and other services relating to the protection of lives and property.

The Blue Lake FPD is staffed by 25 volunteer firefighters. These volunteer firefighters are the backbone of the organization and are committed to providing service to the community. Volunteers meet every Tuesday night for training and receive approximately 2,000 hours of combined training over a course of a year. The District faces the challenge of adequate staffing during daytime hours due to many of the volunteers working in other cities and unable to respond during normal business hours. The Fire Chief provides day-time coverage and handles the Fire Marshall and administrative responsibilities for the District.

The Blue Lake FPD is governed by a five member Board of Directors elected by the registered voters within the District’s boundaries and serve four-year terms. The District operates out of one fire station located at 111 First Avenue in the City of Blue Lake. The District Board typically holds five fire meetings per year on the third Monday of January, March, May, September and November at the Blue Lake Fire Department.

The District is primarily funded by contributions from local property taxes and limited funding from a special tax approved by voters in 2000. These funds provide for basic equipment, tools, workers compensation insurance, and maintenance monies for the apparatus and buildings. The Blue Lake Rancheria also provides funding that supports a significant portion of the salary and benefits of the Fire Chief’s position. The District is proud to be one of five districts in Humboldt County with a full-time, paid chief’s position.

¹ Based on 2010 census block data

The District continues to face increased demand for fire protection services. Calls for services have increased by nearly 100% since 2000 while the tax rate remains fixed. Inflation has outpaced current funding for fire protection and emergency response services. The cost of fire apparatus, equipment, technology, infrastructure, training and personnel can no longer be met with current revenue sources.

As a result of the limited amount of available funds, the increasing demand for fire protection services, and the increasing costs of providing these services, the Blue Lake FPD is proposing a Fire Protection and Emergency Response Services Assessment (the "Assessment"). Funding from the Assessment would enhance the level of fire protection and emergency response services through increased firefighter staffing and training, improved equipment and apparatus replacement, and improved maintenance, operations and expansion of the fire station.

This Engineer's Report (the "Report"):

- Describes the fire suppression, safety and emergency response services and equipment that would be funded by the assessments (the "Services")
- Establishes a budget for the Services that would be funded by the assessments commencing in Fiscal Year 2015-16
- Determines the special benefits received from the proposed Services by property within the Fire District Assessment (the "Assessment District")
- Describes the method of apportionment to parcels within the Assessment District

This Report and the proposed assessments have been made in compliance with California Government Code 50078 et seq. (the "Code") and Article XIID of the California Constitution (the "Article").

ASSESSMENT PROCESS

Following submittal of this Report to the Blue Lake FPD for preliminary approval, the District Board of Directors may, by Resolution, call for an assessment ballot proceeding and public hearing on the proposed establishment of a Fire Protection and Emergency Response Services Assessment.

If the Board approves such a Resolution, a notice of assessment and assessment ballot will be mailed to each property owner within the proposed Assessment District boundaries who will be subject to the proposed assessment. Such notice will include a description of the Services to be funded by the proposed assessment, the total amount of the proposed assessment and the amount chargeable to the owner's parcel, the reasons for the proposed assessment and the basis upon which it was calculated, and an explanation of the process for submitting a ballot. Each notice will also include a ballot on which the property owner may mark his or her approval or disapproval of the proposed assessment as well as affix his or her signature.

After the ballots are mailed to property owners in the Assessment District, a minimum 45-day time period must be provided for the return of the assessment ballots. Following this balloting time period, a public hearing must be held for the purpose of allowing public testimony regarding the proposed assessments. At the public hearing, the public will have the opportunity to speak on the issue.

If it is determined that the assessment ballots submitted in opposition to the proposed assessment do not exceed the assessment ballots submitted in favor of the assessment (weighted by the proportional financial obligation of the property for which ballots are submitted), the Board may take action to approve the imposition of assessment for fiscal year 2015-16 and each fiscal year thereafter. If the assessment is so confirmed and approved, the Board will order the levy of the assessment to be submitted to the Humboldt County Auditor-Controller for inclusion on the property tax roll for Fiscal Year 2015-16.

DESCRIPTION OF SERVICES

The Blue Lake Fire Protection District provides a range of fire protection, prevention, and other fire and emergency response services.

The proposed benefit assessment would provide a significant portion of funding for four major areas of service and infrastructure improvements, including:

- Fire Station Operation, Maintenance and Expansion
- Increased Firefighter Staffing and Training
- Improved Equipment and Apparatus Maintenance and Replacement
- Other Services and Supplies

Below is a more detailed description of these improvements that are provided for the special benefit of property to the Assessment District.

FIRE STATION OPERATION, MAINTENANCE & EXPANSION

The Blue Lake FPD operates out of a single fire station at 111 First Avenue in the City of Blue Lake. The Fire Station was built in 1976 and is currently used for equipment storage, volunteer training, and community functions. The District has outgrown its current facility and is proposing to purchase an adjacent property for station expansion. Construction would include two additional engine bays, storage, and sleeping facilities for the new Resident Firefighter Program. The Blue Lake FPD would finance the fire station expansion and living quarters with a long-term loan, with annual payments funded by the proposed assessment.

INCREASED FIREFIGHTING STAFFING & TRAINING

The Blue Lake FPD is comprised of the Blue Lake Volunteer Fire Department, which currently operates with an all-volunteer staff apart from the Fire Chief's position. The District continually recruits and maintains between 20-25 volunteers. However, providing emergency response to calls during business hours can be a challenge for the District. The Fire Chief provides day-time coverage and handles the Fire Marshall and administrative responsibilities for the District.

Although there are many approaches to deploying firefighting staff, OSHA guidelines place strict requirements on operations, particularly when firefighters are required to enter potentially Immediately Dangerous to Life and Health (IDLH) environments such as structure fires. In these instances, OSHA requires that personnel use self-contained breathing apparatus (SCBA), that a minimum of two firefighters work as a team inside the structure, and that a minimum of two firefighters be on standby outside the structure to provide assistance or perform rescue. Essentially the "2 in, 2 out" rule severely limits the District's ability to respond effectively to many types of emergencies. The challenge is compounded in the case of multiple calls. After careful consideration, the District has

determined that an increase in staffing would significantly increase its effectiveness, compliance with OSHA requirements, and benefit the property owners with heightened levels of response and protection.

Improved and increased firefighting staffing levels will significantly contribute to improved safety and protection of real property within the District. The proposed assessment is intended to provide funding for a Resident Firefighter Program, also known as a “sleeper” program. In exchange for a free place to live, volunteers will work on a rotating-shift basis to be able to respond to calls during both the daytime and evening hours and on the weekends.

IMPROVED EQUIPMENT AND APPARATUS MAINTENANCE & REPLACEMENT

The Blue Lake FPD desires to ensure maintenance and replacement of life saving and personal safety equipment in order to maximize safety and effectiveness for fire suppression. Improved maintenance and replacement will significantly contribute to improved safety and protection of real property within the District.

The Blue Lake FPD has developed an apparatus replacement schedule to ensure adequate funding is set aside annually to replace aging apparatus. The District replaces engines on a 30-year cycle. Other vehicles including attack and utility pickups are replaced on a 20-year cycle. The District’s fleet ranges from 12 years to 27 years old.

In addition, the District owns significant pieces of personal safety and other types of life saving equipment. The District has been successful in receiving grant funds to replace turnout gear, self-contained breathing apparatus (SCBA), and other firefighting equipment in recent years. The District has developed an equipment replacement schedule to ensure that ongoing equipment replacement costs be taken into account and funding is set aside on an annual basis so replacements can be efficiently cycled into service.

ASSESSMENT METHODOLOGY

The California Constitution and subsequent statute provide for a Benefit Assessment process as outlined in Government Code 50078 et seq. These measures provide for assessment on a proportion of the cost as proposed that is appropriate to the benefit received by the property. The assessment is prohibited from being "ad valorem" based, that is, based on the property value as determined by the County Assessor.

In 2000, voters within the Blue Lake FPD approved a special tax at a rate of \$9.00 per unit on a use-of-property basis. For a typical single-family residence, the special tax assigns 4 units at \$9.00 for a total of \$36.00 per year. A special tax increase to account for inflation and increased service delivery costs would require a district election and two-thirds voter approval.

The current assessment proposal also assigns a "unit value" to each of the properties within the District based on the current Land Use Code of the property. The unit assignment varies from 1 unit for a vacant parcel to 20 units for a Heavy/Industrial parcel. For example, a typical single-family residence is assigned 4 Units of Benefit and each Unit of Benefit is assessed at \$30.00 for a total of \$120.00 per year. The \$120.00 Benefit Assessment would be added to the existing \$36.00 Special Tax, for a total of \$156.00 annually. The assignment of units is summarized in Attachment "A". Attachment "B" specifies the Land Use Code, unit assignment for that code, the number of "Land Use Code" parcels within the district, the unit value for each use code, and the revenue to be generated for all properties within that Land Use Code.

Parcels that are owned or used by a public agency will be assessed on the same basis as private property in the same use category.

The assessment measure has no inflationary provision and will only grow based on new construction activity. The duration of the assessment will be based upon a Citizen Advisory Committee formed within seven (7) years of implementation to review the Benefit Assessment. The Committee will review the status of the District's staffing and apparatus programs and make recommendations to the District Board of Directors regarding the assessment and the status of services and operations. By the end of year eight (8), the Board will make a determination regarding the assessment based on the report from the Committee. While the Committee may recommend that the amount of the assessment be maintained or lowered, the assessment cannot be raised above the specified \$30.00 per Unit of Benefit.

COST & BUDGET

The following budget lists the proposed expenditures funded by the Benefit Assessment in Fiscal Year 2015-16.

| | |
|---|------------------|
| Service Needs | |
| Fire Station Maintenance and Expansion | \$ 25,000 |
| Firefighter Staffing | \$ 62,500 |
| Equipment and Apparatus Maintenance and Replacement | \$ 39,000 |
| Other Services and Supplies | \$ 20,000 |
| Total Service Needs | <u>\$146,500</u> |

Assessment Budget Allocation to Parcels

| | |
|--|------------------|
| Assessment per Single Family Equivalent Unit (SFE) | \$30 |
| Single Family Equivalent Benefit Units in District | 4,848 |
| Total Assessment Budget | <u>\$145,440</u> |

EXPENDITURE DETAIL

The proposed benefit assessment is projected to produce approximately \$145,440 in 2015-16 based on the unit value schedule attached as Attachment "B". Funds generated will be allocated according to operational priorities established by the elected Board of Directors. The Blue Lake FPD is proposing this additional assessment to address the following specific areas:

1. Fire Station Operation, Maintenance & Expansion
 - Conduct regular repair and maintenance to remain serviceable.
 - Purchase adjacent property for station expansion.
 - Construct two additional engine bays, storage, and sleeping facilities for the new Resident Firefighter Program.
 - House all apparatus inside a temperature controlled area, accomplished with construction of facility, part of staffing option and maintain ISO requirements
2. Increased Firefighter Staffing & Training
 - Maintain current full time chief's position.
 - Develop a Resident Firefighter Program to improve scheduling and staffing of on-call personnel.
 - Develop a Reserve Shift Reimbursement Program to fund an additional two firefighters to cover the station at any given time.
 - Maintain adequate training and certifications for personnel.

3. Improved Equipment and Apparatus Maintenance & Replacement
 - Implement an apparatus and equipment replacement schedule as identified in the District's long-term plan. Currently, the District does not have the available funds to replace apparatus or equipment on a regular basis.
4. Other Services & Supplies
 - Maintain adequate funding for District operations, services and supplies.

ASSESSMENT ROLL, FISCAL YEAR 2014-15

The Assessment Roll is made part of this report and is available for public inspection during normal office hours. Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference, made part of this report.

APPENDIX A - ASSESSMENT CODE SUMMARY

| Land Use | Units of Benefit | Total Assessment | Description | Land Use Code | Units of Benefit | Total Assessment | Description | Land Use Code | Units of Benefit | Total Assessment | Description |
|----------|------------------|------------------|--|---------------|------------------|------------------|--|---------------|------------------|------------------|--|
| 0090 | 3 | \$90 | Manufactured Home Park | 4301 | 20 | \$600 | Heavy Industrial, Wood Product | 7011 | 6 | \$180 | 100% TPZ, Rdwd & Wwd, Improved |
| 0093 | 3 | \$90 | Licensed MH in Park | 4302 | 20 | \$600 | Heavy Industrial, Electrical Co-Gen | 8000 | 1 | \$30 | Public Land, Schools, Non Taxable Entities - Vacant |
| 0094 | 3 | \$90 | Licensed MH in Park w/taxable accessories | 5000 | 1 | \$30 | Vacant Commercial | 8000 | 12 | \$360 | Public Land, Schools, Non Taxable Entities - Improved |
| 0095 | 3 | \$90 | Taxable MH in Park | 5001 | 1 | \$30 | Vacant Commercial with Paving/Concrete | 8000 | 20 | \$600 | Public Land, Schools, Non Taxable Entities - Heavy Industria |
| 0096 | 3 | \$90 | Taxable MH on fee parcel | 5100 | 6 | \$180 | Commercial, Miscellaneous | 8000 | 0 | \$0 | Public Land, Schools, Non Taxable Entities - Exempt |
| 0097 | 3 | \$90 | Licensed MH on fee parcel | 5101 | 12 | \$360 | Commercial Office | 8888 | 12 | \$360 | Main Parcel, Segregated Interest |
| 0098 | 3 | \$90 | Taxable MH on Fee Parcel/different ownership | 5102 | 10 | \$300 | Commercial, Medical-Dental | 9000 | 12 | \$360 | Public Utilities |
| 0099 | 3 | \$90 | LicMHw/taxable accessories/differentowner | 5103 | 10 | \$300 | Commercial, Drive-Thru Coffee | 9900 | 1 | \$30 | Common Area |
| 1000 | 1 | \$30 | Vacant Single Family Residential | 5104 | 10 | \$300 | Commercial, Multi Tenant Shops | 9910 | 1 | \$30 | Single Family Res - Vacant |
| 1100 | 4 | \$120 | Improved Single Family Residential | 5201 | 12 | \$360 | Commercial Retail, to 1999 square feet | 9911 | 4 | \$120 | Single Family Res - Improved |
| 1200 | 12 | \$360 | Bed and Breakfast | 5202 | 12 | \$360 | Commercial Retail, 2000 and above | 9920 | 1 | \$30 | Multi-Family Res - Vacant |
| 1300 | 10 | \$300 | Residential Care Home | 5203 | 12 | \$360 | Commercial Warehouse | 9921 | 8 | \$240 | Multi-Family Res - 2-4 Units |
| 1400 | 4 | \$120 | Condominium, Common Area | 5204 | 12 | \$360 | Commercial Miri-Warehouse | 9922 | 10 | \$300 | Multi-Family Res - 5-9 Units |
| 1410 | 4 | \$120 | Condominium, Single Family Residential | 5205 | 12 | \$360 | Commercial, Garage | 9923 | 12 | \$360 | Multi-Family Res - 10+ Units |
| 2000 | 1 | \$30 | Vacant Multi-Family | 5206 | 12 | \$360 | Commercial, Store with Multi Units | 9930 | 1 | \$30 | Rural - Vacant |
| 2110 | 12 | \$360 | Improved, 10+ Units | 5207 | 10 | \$300 | Commercial, Assisted Living Units | 9931 | 6 | \$180 | Rural - Improved |
| 2120 | 8 | \$240 | Improved, 2-4 Units | 5208 | 6 | \$180 | Commercial, Vineyard, Misc Imps | 9932 | 1 | \$30 | Ag Preserve Contracts - Vacant |
| 2150 | 10 | \$300 | Improved, 5-9 Units | 5209 | 6 | \$180 | Commercial, Vineyard, Residence | 9933 | 6 | \$180 | Ag Preserve Contracts - Improved |
| 2236 | 0 | \$0 | Low Income, Sec 236 Housing | 5301 | 12 | \$360 | Gas Station, w/o mini-mart | 9934 | 1 | \$30 | Non-Producing Mineral Rights |
| 2515 | 10 | \$300 | Low Income, Sec 515 Housing | 5302 | 12 | \$360 | Gas Station w/mini-mart | 9935 | 12 | \$360 | Producing Mineral Rights |
| 3000 | 1 | \$30 | Vacant, Rural Residential, to .99ac | 5303 | 12 | \$360 | Automatic Car wash | 9936 | 1 | \$30 | Open Spaces Contracts - Vacant |
| 3001 | 1 | \$30 | Vacant Rural Residential, 1-5 ac | 5304 | 12 | \$360 | Self Serve Car Wash | 9937 | 6 | \$180 | Open Spaces Contracts - Improved |
| 3002 | 1 | \$30 | Vacant, Rural Residential, 5+ to 10 ac | 5400 | 12 | \$360 | Common Area, Commercial | 9938 | 1 | \$30 | Rural w/ Timber Infl - Vacant |
| 3003 | 1 | \$30 | Vacant, Rural Residential, 10+ to 20 ac | 5401 | 12 | \$360 | Motel to 19 units | 9939 | 6 | \$180 | Rural w/ Timber Infl - Improved |
| 3004 | 1 | \$30 | Vacant, Rural Residential, 20+ to 40 ac | 5402 | 12 | \$360 | Motel, 20 to 40 units | 9940 | 1 | \$30 | Industrial - Vacant |
| 3005 | 1 | \$30 | Vacant, Rural Residential, 40+ ac | 5403 | 12 | \$360 | Motel over 40 units | 9941 | 10 | \$300 | Industrial - Light |
| 3100 | 6 | \$180 | Improved, Rural Residential, up to .99 ac | 5500 | 12 | \$360 | Movie Theater | 9942 | 20 | \$600 | Industrial - Heavy |
| 3101 | 6 | \$180 | Improved, Rural Residential, 1 to 5 ac | 5501 | 10 | \$300 | Commercial Golf Course | 9950 | 1 | \$30 | Commercial - Vacant |
| 3102 | 6 | \$180 | Improved, Rural Residential, 5+ to 10 ac | 5601 | 12 | \$360 | Fast Food Restaurant | 9951 | 10 | \$300 | Comm - Store, Office, Medical |
| 3103 | 6 | \$180 | Improved, Rural Residential, 10 to 20 ac | 5602 | 12 | \$360 | Full Service Restaurant | 9952 | 12 | \$360 | Comm - Motel, Rest, Serv Stn |
| 3104 | 6 | \$180 | Improved, Rural Residential, 20+ to 40 ac | 5603 | 3 | \$90 | Manufactured Home Park | 9959 | 4 | \$120 | Mobil Home Park Owners |
| 3105 | 6 | \$180 | Improved, Rural Residential, 40+ac | 5604 | 12 | \$360 | Commercial, Recreational/Resort | 9960 | 1 | \$30 | Subject to Exemption - Vacant |
| 3200 | 1 | \$30 | Vacant, Rural, Agricultural, Unrestricted | 5700 | 12 | \$360 | Auto Repair, Tire Shop, Body Shop | 9961 | 6 | \$180 | Subject to Exemption - Improved |
| 3201 | 6 | \$180 | Rural, Agricultural, Misc Imps, Unrestricted | 6000 | 1 | \$30 | Vacant Land, Subject to Exemption | 9970 | 1 | \$30 | Tmbr, Mix TPZ, Rdwd & Wwd - Vacant |
| 3211 | 6 | \$180 | Rural, Agricultural, Residence, Unrestricted | 6001 | 6 | \$180 | Improved, Subject to Exemption | 9971 | 6 | \$180 | Tmbr, Port TPZ, Rdwd - Improved |
| 3300 | 1 | \$30 | Ag Preserve, Vacant | 7000 | 1 | \$30 | Portion TPZ, Mix Rdwd, Wwd, Vacant | 9972 | 1 | \$30 | Tmbr, 100% TPZ, Rdwd - Vacant |
| 3301 | 6 | \$180 | Ag Preserve, Misc Imps | 7001 | 6 | \$180 | Portion TPZ, Rdwd, Improved | 9973 | 6 | \$180 | Tmbr, 100% TPZ, Rdwd - Improved |
| 3311 | 6 | \$180 | Ag Preserve, Res Imps | 7002 | 1 | \$30 | 100% TPZ, Rdwd, Vacant | 9974 | 1 | \$30 | Tmbr, Port TPZ, Rdwd - Vacant |
| 3400 | 1 | \$30 | Non Producing Mineral Rights | 7003 | 6 | \$180 | 100% TPZ, Rdwd, Improved | 9975 | 6 | \$180 | Tmbr, Port TPZ, Wwd - Improved |
| 3401 | 12 | \$360 | Producing Mineral Rights | 7004 | 1 | \$30 | Portion TPZ, Rdwd, Vacant | 9976 | 1 | \$30 | Tmbr, 100% TPZ, Wwd - Vacant |
| 4000 | 1 | \$30 | Vacant Industrial | 7005 | 6 | \$180 | Portion TPZ, Wwd, Improved | 9977 | 6 | \$180 | Tmbr, 100% TPZ, Wwd - Improved |
| 4001 | 1 | \$30 | Vacant Industrial with Paving/Concrete | 7006 | 1 | \$30 | 100% TPZ, Wwd, Vacant | 9978 | 1 | \$30 | Tmbr, Port TPZ, Wwd - Vacant |
| 4100 | 10 | \$300 | Misc Light Industrial | 7007 | 6 | \$180 | 100% TPZ, Wwd, Improved | 9979 | 6 | \$180 | Tmbr, Mix TPZ, Rdwd & Wwd - Improved |
| 4101 | 10 | \$300 | Light Industrial, Metal Fabrication | 7008 | 1 | \$30 | Portion TPZ, Wwd, Vacant | 9980 | 12 | \$360 | Public Land, Schools & Non-Taxable |
| 4102 | 10 | \$300 | Light Industrial, Wood Product | 7009 | 6 | \$180 | Portion TPZ, Mix Rdwd&Wwd, Improved | 9990 | 12 | \$360 | Public Utilities |
| 4200 | 20 | \$600 | Heavy Industrial, Petroleum Products | 7010 | 1 | \$30 | 100% TPZ, Rdwd & Wwd, Vacant | | | | |

APPENDIX B – TOTAL ASSESSMENT COST BREAKDOWN

| Use Code (a) | Units of Benefit/Code (b) | Parcels (c) | Benefit Units (d+b*c) | \$/Unit of Benefit (e) | Assessment (f=b*e) | Total Assessment (g=c*f) |
|--------------|---------------------------|-------------|-----------------------|------------------------|--------------------|--------------------------|
| 0090 | 3 | 2 | 6 | \$ 30.00 | \$ 90.00 | \$ 180.00 |
| 0096 | 3 | 30 | 90 | \$ 30.00 | \$ 90.00 | \$ 2,700.00 |
| 0097 | 3 | 57 | 171 | \$ 30.00 | \$ 90.00 | \$ 5,130.00 |
| 1000 | 1 | 36 | 36 | \$ 30.00 | \$ 30.00 | \$ 1,080.00 |
| 1100 | 4 | 419 | 1,676 | \$ 30.00 | \$ 120.00 | \$ 50,280.00 |
| 2110 | 12 | 1 | 12 | \$ 30.00 | \$ 360.00 | \$ 360.00 |
| 2120 | 8 | 20 | 160 | \$ 30.00 | \$ 240.00 | \$ 4,800.00 |
| 2150 | 10 | 2 | 20 | \$ 30.00 | \$ 300.00 | \$ 600.00 |
| 3000 | 1 | 8 | 8 | \$ 30.00 | \$ 30.00 | \$ 240.00 |
| 3001 | 1 | 4 | 4 | \$ 30.00 | \$ 30.00 | \$ 120.00 |
| 3002 | 1 | 3 | 3 | \$ 30.00 | \$ 30.00 | \$ 90.00 |
| 3003 | 1 | 1 | 1 | \$ 30.00 | \$ 30.00 | \$ 30.00 |
| 3004 | 1 | 2 | 2 | \$ 30.00 | \$ 30.00 | \$ 60.00 |
| 3100 | 6 | 27 | 162 | \$ 30.00 | \$ 180.00 | \$ 4,860.00 |
| 3101 | 6 | 63 | 378 | \$ 30.00 | \$ 180.00 | \$ 11,340.00 |
| 3102 | 6 | 12 | 72 | \$ 30.00 | \$ 180.00 | \$ 2,160.00 |
| 3103 | 6 | 5 | 30 | \$ 30.00 | \$ 180.00 | \$ 900.00 |
| 3104 | 6 | 5 | 30 | \$ 30.00 | \$ 180.00 | \$ 900.00 |
| 3105 | 6 | 4 | 24 | \$ 30.00 | \$ 180.00 | \$ 720.00 |
| 4000 | 1 | 17 | 17 | \$ 30.00 | \$ 30.00 | \$ 510.00 |
| 4100 | 10 | 7 | 70 | \$ 30.00 | \$ 300.00 | \$ 2,100.00 |
| 4102 | 10 | 3 | 30 | \$ 30.00 | \$ 300.00 | \$ 900.00 |
| 4301 | 20 | 1 | 20 | \$ 30.00 | \$ 600.00 | \$ 600.00 |
| 4302 | 20 | 1 | 20 | \$ 30.00 | \$ 600.00 | \$ 600.00 |
| 5000 | 1 | 2 | 2 | \$ 30.00 | \$ 30.00 | \$ 60.00 |
| 5100 | 6 | 6 | 36 | \$ 30.00 | \$ 180.00 | \$ 1,080.00 |
| 5104 | 10 | 1 | 10 | \$ 30.00 | \$ 300.00 | \$ 300.00 |
| 5202 | 12 | 2 | 24 | \$ 30.00 | \$ 360.00 | \$ 720.00 |
| 5203 | 12 | 1 | 12 | \$ 30.00 | \$ 360.00 | \$ 360.00 |
| 5204 | 12 | 1 | 12 | \$ 30.00 | \$ 360.00 | \$ 360.00 |
| 5205 | 12 | 4 | 48 | \$ 30.00 | \$ 360.00 | \$ 1,440.00 |
| 5301 | 12 | 1 | 12 | \$ 30.00 | \$ 360.00 | \$ 360.00 |
| 5602 | 12 | 1 | 12 | \$ 30.00 | \$ 360.00 | \$ 360.00 |

Continued on next page

| Use Code (a) | Units of Benefit/Code (b) | Parcels (c) | Benefit Units (d=b*c) | \$/Unit of Benefit (e) | Assessment (f=b*e) | Total Assessment (g=c*f) |
|-------------------|---------------------------|-------------|-----------------------|------------------------|--------------------|--------------------------|
| 6000 | 1 | 2 | 2 | \$ 30.00 | \$ 30.00 | \$ 60.00 |
| 6001 | 6 | 2 | 12 | \$ 30.00 | \$ 180.00 | \$ 360.00 |
| 7000 | 1 | 1 | 1 | \$ 30.00 | \$ 30.00 | \$ 30.00 |
| 7001 | 6 | 10 | 60 | \$ 30.00 | \$ 180.00 | \$ 1,800.00 |
| 7002 | 1 | 32 | 32 | \$ 30.00 | \$ 30.00 | \$ 960.00 |
| 7003 | 6 | 9 | 54 | \$ 30.00 | \$ 180.00 | \$ 1,620.00 |
| 7004 | 1 | 14 | 14 | \$ 30.00 | \$ 30.00 | \$ 420.00 |
| 7005 | 6 | 1 | 6 | \$ 30.00 | \$ 180.00 | \$ 180.00 |
| 7006 | 1 | 1 | 1 | \$ 30.00 | \$ 30.00 | \$ 30.00 |
| 7008 | 1 | 3 | 3 | \$ 30.00 | \$ 30.00 | \$ 90.00 |
| 7009 | 6 | 2 | 12 | \$ 30.00 | \$ 180.00 | \$ 360.00 |
| 8000 (Vacant) | 1 | 40 | 40 | \$ 30.00 | \$ 30.00 | \$ 1,200.00 |
| 8000 (Improved) | 12 | 16 | 192 | \$ 30.00 | \$ 360.00 | \$ 5,760.00 |
| 8000 (Industrial) | 20 | 3 | 60 | \$ 30.00 | \$ 600.00 | \$ 1,800.00 |
| 8000 (Exempt) | 0 | 19 | - | \$ 30.00 | \$ - | \$ - |
| 9921 | 8 | 26 | 208 | \$ 30.00 | \$ 240.00 | \$ 6,240.00 |
| 9922 | 10 | 1 | 10 | \$ 30.00 | \$ 300.00 | \$ 300.00 |
| 9923 | 12 | 1 | 12 | \$ 30.00 | \$ 360.00 | \$ 360.00 |
| 9930 | 1 | 56 | 56 | \$ 30.00 | \$ 30.00 | \$ 1,680.00 |
| 9931 | 6 | 97 | 582 | \$ 30.00 | \$ 180.00 | \$ 17,460.00 |
| 9938 | 1 | 2 | 2 | \$ 30.00 | \$ 30.00 | \$ 60.00 |
| 9939 | 6 | 1 | 6 | \$ 30.00 | \$ 180.00 | \$ 180.00 |
| 9940 | 1 | 14 | 14 | \$ 30.00 | \$ 30.00 | \$ 420.00 |
| 9941 | 10 | 3 | 30 | \$ 30.00 | \$ 300.00 | \$ 900.00 |
| 9942 | 20 | 1 | 20 | \$ 30.00 | \$ 600.00 | \$ 600.00 |
| 9950 | 1 | 1 | 1 | \$ 30.00 | \$ 30.00 | \$ 30.00 |
| 9951 | 10 | 2 | 20 | \$ 30.00 | \$ 300.00 | \$ 600.00 |
| 9952 | 12 | 13 | 156 | \$ 30.00 | \$ 360.00 | \$ 4,680.00 |
| 9960 | 1 | 2 | 2 | \$ 30.00 | \$ 30.00 | \$ 60.00 |
| 9961 | 6 | 5 | 30 | \$ 30.00 | \$ 180.00 | \$ 900.00 |
| | | 1,129 | 4,848 | | | \$ 145,440.00 |